

United States District Court

EASTERN DISTRICT OF WISCONSIN

JUDGMENT IN A CIVIL CASE

DIANE SOMERS,

Plaintiff,

V.

CASE NUMBER: **06-C-608**

**MICHAEL LUTERBACH and
UNITED STATES OF AMERICA,**
Defendants.

- ☐ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.
- ☒ **Decision by Court.** This action came on for consideration and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that the plaintiff's motion for summary judgment against the defendant the United States of America is **GRANTED**. Pursuant to 26 U.S.C. § 6323(f), the plaintiff's security interest in the property in Dousman, Wisconsin, has senior priority over the United States Department of the Treasury's re-filed federal tax lien.

The plaintiff's motion for summary judgment against defendant Michael Luterbach is **DISMISSED WITHOUT PREJUDICE**.

The remaining state law portion of the case, pertaining to the claims between the plaintiff and defendant Michael Luterbach, is **REMANDED** to the Waukesha County Circuit Court for further consideration.

This action is hereby **DISMISSED**.

April 15, 2008
Date

JON W. SANFILIPPO
Clerk

s/ Linda M. Zik
(By) Deputy Clerk